

**UNITED STATES BANKRUPTCY COURT
DISTRICT OF NORTH DAKOTA**

In Re:	Case No.: 17-30112
Vanity Shop of Grand Forks, Inc.,	Chapter 11
Debtor.	

**DEBTOR’S MOTION FOR INTERIM AND FINAL ORDERS: (I) AUTHORIZING
PAYMENT OF CERTAIN PREPETITION TAXES AND FEES; AND
(II) AUTHORIZING FINANCIAL INSTITUTIONS TO HONOR ALL RELATED
CHECKS AND ELECTRONIC PAYMENT REQUESTS**

Vanity Shop of Grand Forks, Inc. (“**Debtor**”) in the above-captioned chapter 11 case hereby moves the Court (the “**Motion**”) for entry of an interim order (“**Interim Order**”) and a final order (“**Final Order**”), substantially in the forms attached hereto as **Exhibit A** and **Exhibit B**, respectively, pursuant to Sections 105(a), 363(b), 507(a), and 541 of Title 11 of the United States Code, 11 U.S.C. §§ 101-1532 (“**Bankruptcy Code**”), Rules 6003 and 6004 of the Federal Rules of Bankruptcy Procedure (“**Bankruptcy Rules**”): (i) authorizing it to remit and pay, in the ordinary course of business, certain prepetition taxes including sales, use, franchise, commercial activity, business and occupation, and various other taxes, fees, charges, and assessments (collectively the “**Taxes and Fees**”); and (ii) authorizing Debtor’s banks and financial institutions (collectively the “**Banks**”) to honor all related checks and electronic payment requests. In support of this Motion, Debtor relies on the Declaration of Jill Motschenbacher in Support of Chapter 11 Petition and First Day Motions (“**First Day Declaration**”), which was filed contemporaneously with this Motion and is incorporated

herein by reference. In further Support of this Motion, Debtor respectfully represents as follows:

JURISDICTION AND VENUE

1. The Court has jurisdiction over this Chapter 11 Case and this Motion pursuant to 28 U.S.C. §§ 157 and 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b), and Debtor consents to entry of a final order by the Court in connection with this Motion to the extent that it is later determined that the Court, absent consent of the parties, cannot enter final orders or judgments in connection herewith consistent with Article III of the United States Constitution. Venue of this Chapter 11 case and this Motion in this district is proper under 28 U.S.C. §§ 1408 and 1409.

2. The statutory bases for the relief requested herein are Sections 105(a), 363(b), 507(a), and 541 of the Bankruptcy Code, and Bankruptcy Rules 6003 and 6004.

BACKGROUND

I. GENERAL

3. On the date hereof (“**Petition Date**”), Debtor commenced a voluntary case under Chapter 11 of the Bankruptcy Code. Debtor is authorized to continue to operate its business and manage its property as debtor in possession pursuant to Sections 1107(a) and 1108 of the Bankruptcy Code. To date, no trustee, examiner, or statutory committee has been appointed in this Chapter 11 case. Additional factual background relating to Debtor’s business, capital structure, and the commencement of this Chapter 11 case is set forth in further detail in the First Day Declaration.

II. TAXES AND FEES PAID BY DEBTOR¹

4. In the ordinary course of its business, Debtor incurs and/or collects the Taxes and Fees and remits such Taxes and Fees to various federal, state, and local taxing and other governmental authorities and/or certain municipal or governmental subdivisions or agencies of those states (collectively the “**Taxing Authorities**”)² in connection with the sale of its products or services at store locations, or through shipments of products purchased through Debtor’s website to customers. The Taxes and Fees are paid monthly, quarterly, semiannually, or annually to the respective Taxing Authorities, depending on the given Tax or Fee and the relevant Taxing Authority to which it is paid. As of the Petition Date, Debtor estimates it owes approximately \$650,000.00 in unremitted Taxes and Fees, which are comprised entirely of current tax obligations, and are not “catch-up” payments.

5. Debtor seeks authority to pay all prepetition Taxes and Fees in the ordinary course of business owed to the Taxing Authorities; provided payments on account of Taxes and Fees that accrued, in whole or in part, prior to the Petition Date but were not in fact paid or processed prior to the Petition Date shall not exceed \$775,000.00.

6. Debtor also requests all Banks on which checks to third parties are drawn and/or electronic payments are made pursuant to this Motion be authorized to receive,

¹ Debtor does not seek authority to collect and pay state and federal employee withholding taxes under this Motion, but rather requests such authority as part of Debtor’s Motion for Entry of an Order: (i) Authorizing Debtor to Pay and Honor Certain Prepetition Wages, Benefits, and Other Compensation Obligations; (ii) Honor Management Services Agreement and Pay Prepetition Obligations Related Thereto; and (iii) Authorizing Banks to Honor and Process Checks and Transfers Related to Such Obligations, filed concurrently herewith.

² A list of Taxing Authorities is attached hereto as **Exhibit C**.

process, honor, and pay any and all such checks (whether issued or presented prior to or after the Petition Date) and electronic payments, and to rely on the representations of Debtor as to which checks are authorized to be paid.

7. Many Taxing Authorities impose personal liability on directors and/or responsible officers of entities responsible for collecting or paying certain taxes or fees to the extent such taxes or fees are not remitted. Although Debtor believes all taxes and fees for which Debtor's directors and/or responsible officers may be personally liable are described herein, it is possible that other prepetition obligations similar in nature (and in threat of personal liability) may be uncovered by Debtor subsequent to the filing of this Motion. To the extent that such prepetition obligations exist, Debtor will consider such obligations "Taxes and Fees" as that term is defined and used herein and request the authority to pay such Taxes and Fees as they may arise in the ordinary course of business.

RELIEF REQUESTED

8. Debtor hereby requests entry of interim and final orders, pursuant to Sections 105(a), 363(b), 507(a), and 541 of the Bankruptcy Code, and Bankruptcy Rules 6003 and 6004, (i) authorizing, but not directing, Debtor to pay, in its sole discretion, all prepetition Taxes and Fees, and (ii) authorizing the Banks to honor all related checks and electronic payment requests.

BASIS FOR RELIEF

I. THE COURT SHOULD AUTHORIZE, BUT NOT DIRECT, DEBTOR TO PAY, IN ITS SOLE DISCRETION, THE TAXES AND FEES

A. Payment of the Taxes and Fees is Necessary and Appropriate to Ensure Debtor's Smooth Transition into Chapter 11

9. Debtor respectfully submits the Court should authorize the payment of the Taxes and Fees because: (i) certain of the Taxes and Fees do not constitute property of Debtor's Chapter 11 estate; (ii) substantially all of the Taxes and Fees constitute priority claims; (iii) the failure to pay certain of the Taxes and Fees may impact Debtor's ability to conduct business in certain jurisdictions and its ability to perform under the prepetition agreement it entered into to assist with the Store Closing Sales; and (iv) Debtor's directors and officers may face personal liability if certain of the Taxes and Fees are not paid. Absent payment of these amounts, Debtor may face serious disruptions and distractions during the administration of this Chapter 11 case, including with respect to the store closing sales (such sales, the "Store Closing Sales").

10. The sales taxes and certain of the other taxes identified above are "trust fund taxes" that, by definition, are held by Debtor in trust for the benefit of those third parties to whom payment is owed or on behalf of whom such payment is being made. Section 541(d) of the Bankruptcy Code excludes "property in which the debtor holds, as of the commencement of the case, only legal title and not an equitable interest." 11 U.S.C. § 541(d). It is well established under Section 541(d) of the Bankruptcy Code that taxes collected on behalf of taxing authorities are not property of the estate. *See Begier v. IRS*, 496 U.S. 53, 59 (1990) (holding that taxes such as excise taxes, FICA taxes and withholding

taxes are property held by the debtor in trust for another and, as such, do not constitute property of the estate); *City of Farrell v. Sharon Steel Corp. (In re Sharon Steel Corp.)*, 41 F.3d 92, 98–103 (3d Cir. 1994) (finding that funds withheld from employees’ paychecks may be subject to a trust, and thus not property of a debtor’s estate, even where such funds were commingled with the debtor’s other property); *In re Turner*, 35 B.R. 811, 813 (Bankr. D.N.D. 1983) (funds withheld from employee’s wages for FICA and federal income taxes become, “in essence, property of the government by virtue of their trust status and may not be used by the employer for any of his business operations or expenses”). Because the Taxes and Fees that are trust fund taxes do not constitute property of Debtor’s estate, these amounts will not otherwise be available for distribution to Debtor’s creditors. Thus, the payment of these Taxes and Fees will not adversely affect Debtor’s estate and Debtor submits, is warranted.

11. Moreover, Debtor believes most, if not all, of the Taxes and Fees would be priority claims under Section 507(a)(8) of the Bankruptcy Code. As priority claims, these taxes must be paid in full before Debtor may obtain confirmation of a Chapter 11 plan or make distributions to general unsecured nonpriority creditors. *See* 11 U.S.C. § 1129(a)(9)(C). Accordingly, the proposed relief will only affect the timing of the payment of the Taxes and Fees and not whether such amounts will be paid. As such, payment of the Taxes and Fees will not prejudice the rights of general unsecured nonpriority creditors or other parties in interest.

12. Debtor is required to pay franchise taxes and, in some instances, other Taxes and Fees to maintain their good standing to operate in the jurisdictions in which it does

business. Thus, if such taxes are not paid, certain Taxing Authorities may refuse to issue good standing certificates, and may refuse to take other actions requested of them by Debtor during its case. The inability to obtain these documents may hinder Debtor's ability to maximize the value of its estate through the Store Closing Sales and Debtor's subsequent wind down efforts.

13. Further, Debtor believes some of these Taxing Authorities may initiate audits if Debtor fails to pay the Taxes and Fees promptly. Such audits would further divert attention and resources from the process of administering this Chapter 11 case. Moreover, as described above, Debtor's directors and officers may be subject to personal liability in the event that the Taxes and Fees are not remitted or paid to the appropriate Taxing Authority. If any such taxes or fees remain unpaid, Debtor's directors and responsible officers may be subject to lawsuits or even criminal prosecution on account of such nonpayment during the pendency of this Chapter 11 case, which event would undermine Debtor's efforts to maximize value for the benefit of its creditors. Accordingly, Debtor respectfully requests the authority to remit the Taxes and Fees to ensure it and its directors, officers, and employees remain focused on operating its business, conducting the Store Closing Sales and maximizing the value of Debtor's estate for the benefit of all interested parties.

B. Payment of the Taxes and Fees is Authorized Under Sections 105(a), 363, 1107(a), and 1108 of the Bankruptcy Code and the Doctrine of Necessity

14. The relief requested in this Motion is also supported by several provisions of the Bankruptcy Code authorizing a debtor to honor prepetition obligations in certain circumstances. Courts have recognized each of these provisions as valid authority for such payments. For example, under Section 363(b) of the Bankruptcy Code, a court may

authorize a debtor to pay certain prepetition claims. *See In re Ionosphere Clubs, Inc.*, 98 B.R. 174, 175 (Bankr. S.D.N.Y. 1989) (referring to the court's earlier order authorizing payment of prepetition wages pursuant to Section 363(b) of the Bankruptcy Code); *Armstrong World Indus., Inc. v. James A. Phillips, Inc. (In re James A. Phillips, Inc.)*, 29 B.R. 391, 397 (S.D.N.Y. 1983) (relying on Section 363 of the Bankruptcy Code to allow a contractor to pay prepetition claims of suppliers who were potential lien claimants because the payments were necessary for general contractor to release funds owed to debtors). To do so, "the debtor must articulate some business justification, other than the mere appeasement of major creditors." *Id.*; *see also Comm. of Equity Sec. Holders v. Lionel Corp. (In re Lionel Corp.)*, 722 F.2d 1063 (2d Cir. 1983).

15. In addition, Sections 1107(a) and 1108 of the Bankruptcy Code authorize a debtor in possession to continue to operate its business. 11 U.S.C. §§ 1107(a), 1108. Indeed, a debtor in possession operating a business under Section 1108 of the Bankruptcy Code has a duty to protect and preserve the value of its business, and prepetition claims may be paid if necessary to perform the debtor's duty. *See In re CoServ, L.L.C.*, 273 B.R. 487, 497 (Bankr. N.D. Tex. 2002) ("There are occasions when this duty can only be fulfilled by the preplan satisfaction of a prepetition claim."). The *CoServ* court specifically noted that the pre-plan satisfaction of prepetition claims would be a valid exercise of the debtor's fiduciary duty when the payment "is the only means to effect a substantial enhancement of the estate." *Id.*

16. To supplement these explicit powers, Section 105(a) of the Bankruptcy Code empowers the Court to "issue any order, process, or judgment that is necessary or appropriate to carry out the provisions of this title." 11 U.S.C. § 105(a). Numerous courts have

recognized that payments to prepetition creditors are appropriate pursuant to section 105(a) of the Bankruptcy Code under the “doctrine of necessity” or the “necessity of payment” rule where such payments are necessary to the continued operation of the debtor’s business. *See, e.g., In re Lehigh & New England Ry. Co.*, 657 F.2d 570, 581 (3d Cir. 1981) (holding that a court could authorize the payment of prepetition claims if such payment was essential to the continued operation of the debtor); *In re Penn Cent. Transp. Co.*, 467 F.2d 100, 102 n.1 (3d Cir. 1972) (holding that the necessity of payment doctrine permits “immediate payment of claims of creditors where those creditors will not supply services or material essential to the conduct of the business until their pre-reorganization claims have been paid”); *see also In re Payless Cashways, Inc.*, 268 B.R. 543, 546 (Bankr. W.D. Mo. 2001) (“Since enactment of the Code various courts have permitted debtors-in-possession to pay pre-petition debts on the grounds that payment of such claims was necessary to effectuate a successful reorganization, or at least to give the debtor the opportunity to propose any type of plan at all.”); *In re Wehrenberg, Inc.*, 260 B.R. 468, 469 (Bankr. E.D. Mo. 2001) (“Pursuant to 11 U.S.C. § 105(a) the Court may authorize the payment of prepetition claims when such payments are necessary to the continued operation of the Debtor.”); *In re Just for Feet, Inc.*, 242 B.R. 821, 826 (D. Del. 1999) (finding that payment of prepetition claims to certain trade vendors was “essential to the survival of the debtor during the chapter 11 reorganization.”).

17. Debtor submits the timely payment of the Taxes and Fees is essential to Debtor’s continued, uninterrupted operations, and the success of the Store Closing Sales. Debtor’s payment of the Taxes and Fees is necessary to forestall the obstacles to the smooth functioning of Debtor’s business operations that likely would result from a failure to remit

the tax payments described herein. Specifically, the failure to maintain good standing, potential audits by Taxing Authorities, and, crucially, the threat of personal liability for Debtor's directors and responsible officers represent a few of the adverse consequences that may result from Debtor's failure to make necessary tax payments. Significant disruptions to Debtor's operations of this type threaten to irreparably impair Debtor's efforts in this Chapter 11 case, including with respect to Debtor's wind down efforts. Thus, Debtor submits payment of the Taxes and Fees is warranted in this Chapter 11 case.

II. THE COURT SHOULD AUTHORIZE THE BANKS TO HONOR AND PROCESS DEBTOR'S PAYMENTS ON ACCOUNT OF THE TAXES AND FEES

18. Debtor represents it has sufficient funds to pay the amounts described herein in the ordinary course of business by virtue of expected cash flows from Store Closing Sales, and anticipated access to, and preferably consensual use of cash collateral. As a result of the commencement of this Chapter 11 case and in the absence of an order of the Court providing otherwise, Debtor's checks and electronic fund transfers on account of the Taxes and Fees may be dishonored or rejected by financial institutions. Under the Debtor's cash management system, Debtor can readily identify checks or transfers as relating directly to payment of Taxes and Fees. Accordingly, Debtor believes prepetition checks and transfers other than those for Taxes and Fees will not be honored inadvertently. Debtor submits each Bank should be authorized to rely on the representations of Debtor with respect to whether any check drawn or transfer request issued by Debtor prior to the Petition Date should be honored pursuant to this Motion.

IMMEDIATE RELIEF IS JUSTIFIED

19. Bankruptcy Rule 6003 provides the relief requested in this Motion may be granted if the “relief is necessary to avoid immediate and irreparable harm.” Fed. R. Bankr. P. 6003. As described above and in the First Day Declaration, the payment of the Taxes and Fees is necessary to prevent the immediate and irreparable damage to Debtor’s operations and efforts to maximize the value of its estate that would result from, among other things, Debtor’s failure to (i) maintain good standing within the jurisdictions in which it conducts its business, or (ii) protect its directors and responsible officers from personal liability. Accordingly, Debtor submits the relief requested herein is necessary to avoid immediate and irreparable harm and, therefore, Bankruptcy Rule 6003 is satisfied.

WAIVER OF ANY APPLICABLE STAY

20. Debtor also requests the Court waive the stay imposed by Bankruptcy Rule 6004(h), which provides “[a]n order authorizing the use, sale, or lease of property other than cash collateral is stayed until the expiration of 14 days after entry of the order, unless the court orders otherwise.” Fed. R. Bankr. P. 6004(h). As described above, the relief sought herein is necessary for Debtor to operate its business without interruption and to preserve value of its estate. Accordingly, Debtor respectfully requests the Court waive the fourteen-day stay imposed by Bankruptcy Rule 6004(h), as the exigent nature of the relief sought herein justifies immediate relief.

NOTICE

21. Notice of this Motion has been given to: (i) the Office of the United States Trustee for the District of North Dakota; (ii) counsel to Wells Fargo Bank, National

Association; (iii) holders of the twenty (20) largest unsecured claims on a consolidated basis against Debtor; (iv) the Banks; (v) Taxing Authorities; and (vi) counsel to any committee appointed in this case; and (vii) any party that has requested notice pursuant to Bankruptcy Rule 2002. Debtor submits, in light of the nature of the relief requested, no other or further notice need be given.

CONCLUSION

22. WHEREFORE, Debtor respectfully requests the Court enter interim and final orders, substantially in the form attached hereto as **Exhibits A and B**, (i) granting the relief requested herein, and (ii) granting such other relief as is just and proper.

Dated this 1st day of March, 2017.

VOGEL LAW FIRM

BY: /s/ Caren W. Stanley

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*PROPOSED COUNSEL TO DEBTOR IN
POSSESSION*

EXHIBIT A

(Proposed Interim Order)

**UNITED STATES BANKRUPTCY COURT
DISTRICT OF NORTH DAKOTA**

In Re:	Case No.: 17-30112
Vanity Shop of Grand Forks, Inc.,	Chapter 11
Debtor.	

**INTERIM ORDER: (I) AUTHORIZING PAYMENT OF CERTAIN PREPETITION
TAXES AND FEES AND (II) AUTHORIZING FINANCIAL INSTITUTIONS TO
HONOR ALL RELATED CHECKS AND ELECTRONIC PAYMENT REQUESTS**

Upon the Motion¹ of Debtor for entry of this Interim Order pursuant to Sections 105(a), 363(b), 507(a), and 541 of the Bankruptcy Code, Bankruptcy Rules 6003 and 6004: (i) authorizing it to pay all Taxes and Fees, and (ii) authorizing banks and financial institutions to honor all related checks and electronic payment requests; and upon consideration of the First Day Declaration and the entire record of this Chapter 11 case; and it appearing this Court has jurisdiction to consider the Motion pursuant to 28 U.S.C. §§ 1334 and 157; and it appearing the Motion is a core matter pursuant to 28 U.S.C. § 157(b)(2) and this Court may enter a final order consistent with Article III of the United States Constitution; and it appearing proper and adequate notice of the Motion and the hearing thereon having been given; and it appearing that no other or further notice being necessary; and it appearing the legal and factual bases set forth in the Motion establish just cause for the relief granted herein; and this Court having determined the relief sought in the Motion is in

¹ Capitalized terms used but not otherwise defined herein shall have the meanings ascribed to them in the Motion.

the best interests of Debtor, its estate, its creditors, and other parties in interest; and after due deliberation and sufficient cause appearing therefore;

IT IS HEREBY ORDERED:

1. The Motion is GRANTED on an interim basis as set forth herein.
2. Debtors is authorized, but not directed, to pay the Taxes and Fees due and owing, including, without limitation, through the issuance of postpetition checks or wire transfer requests, as Debtor, in its sole discretion, deems necessary, in an amount not to exceed \$650,000.
3. The Banks are authorized, when requested by Debtor, in Debtor's discretion, to honor and process checks or electronic fund transfers drawn on the Debtor's bank accounts to pay prepetition obligations authorized to be paid hereunder, whether such checks or other requests were submitted prior to, or after, the Petition Date, provided that sufficient funds are available in the applicable bank accounts to make such payments. The Banks may rely on the representations of Debtor with respect to whether any check or other transfer drawn or issued by Debtor prior to the Petition Date should be honored pursuant to this Order, and any such Bank shall not have any liability to any party for relying on such representations by Debtor, as provided for in this Order.
4. Nothing herein shall impair any right of Debtor to dispute or object to any taxes asserted as owing to the Taxing Authorities or those parties who ordinarily collect the Taxes and Fees as to amount, liability, classification, or otherwise.
5. Debtor is authorized to issue postpetition checks, or to effectuate postpetition fund transfer requests, in replacement of any checks or fund transfer requests that are

dishonored as a consequence of this Chapter 11 Case with respect to prepetition amounts owed in connection with the Taxes and Fees.

6. Objections to entry of an order granting the Motion on a final basis must be filed by _____, 2017 at 4:00 p.m. prevailing Central Time and served on: (i) proposed counsel to Debtor, Vogel Law Firm 218 NP Avenue, PO Box 1389, Fargo, North Dakota 58107-1389, Attn: Jon R. Brakke, Caren W. Stanley; (ii) the U.S. Trustee, Office of the United States Trustee, 314 S. Main Avenue, Suite 303, Sioux Falls, South Dakota 57104; and (iii) counsel to any statutory committee appointed in this Chapter 11 Case. A final hearing, if required, on the Motion will be held on _____, 2017 at _____ m. prevailing Central Time. If no objections are filed to the Motion, this Court may enter a final order without further notice or hearing.

7. Debtor is authorized and empowered to take all actions necessary to implement the relief granted in this Order.

8. Bankruptcy Rule 6003(b) has been satisfied because the relief requested in the Motion is necessary to avoid immediate and irreparable harm to Debtor.

9. The requirements set forth in Bankruptcy Rule 6004(a) are hereby waived, and pursuant to Bankruptcy Rule 6004(h), the terms and provisions of this Order shall be immediately effective and enforceable upon its entry.

10. Notwithstanding any provision in the Bankruptcy Rules to the contrary: (i) this Order shall be effective immediately and enforceable upon its entry; (ii) Debtor is not subject to any stay in the implementation, enforcement, or realization of the relief granted in this

Order; and (iii) Debtor is authorized and empowered, and may in its discretion and without further delay, take any action necessary or appropriate to implement this Order.

11. This Court shall retain jurisdiction with respect to all matters arising from or related to the implementation or interpretation of this Order.

Dated this ____ day of _____, 2017.

UNITED STATES BANKRUPTCY JUDGE

EXHIBIT B

(Proposed Final Order)

**UNITED STATES BANKRUPTCY COURT
DISTRICT OF NORTH DAKOTA**

In Re:	Case No.: 17-30112
Vanity Shop of Grand Forks, Inc.,	Chapter 11
Debtor.	

**FINAL ORDER: (I) AUTHORIZING PAYMENT OF CERTAIN PREPETITION
TAXES AND FEES AND (II) AUTHORIZING FINANCIAL INSTITUTIONS TO
HONOR ALL RELATED CHECKS AND ELECTRONIC PAYMENT REQUESTS**

Upon the Motion¹ of Debtor for entry of this Final Order pursuant to Sections 105(a), 363(b), 507(a), and 541 of the Bankruptcy Code, Bankruptcy Rules 6003 and 6004: (i) authorizing it to pay all Taxes and Fees and (ii) authorizing banks and financial institutions to honor all related checks and electronic payment requests; and upon consideration of the First Day Declaration and the entire record of this Chapter 11 case; and it appearing this Court has jurisdiction to consider the Motion pursuant to 28 U.S.C. §§ 1334 and 157; and it appearing the Motion is a core matter pursuant to 28 U.S.C. § 157(b)(2) and this Court may enter a final order consistent with Article III of the United States Constitution; and it appearing proper and adequate notice of the Motion and the hearing thereon having been given; and it appearing that no other or further notice being necessary; and it appearing the legal and factual bases set forth in the Motion establish just cause for the relief granted herein; and this Court having determined the relief sought in the Motion is in the best

¹ Capitalized terms used but not otherwise defined herein shall have the meanings ascribed to them in the Motion.

interests of Debtor, its estate, its creditors, and other parties in interest; and after due deliberation and sufficient cause appearing therefore; it is hereby

IT IS HEREBY ORDERED:

1. The Motion is GRANTED on a final basis as set forth herein.
2. Debtors is authorized, but not directed, to pay the Taxes and Fees due and owing, including, without limitation, through the issuance of postpetition checks or wire transfer requests, as Debtor, in its sole discretion, deem necessary, in an amount not to exceed \$775,000.
3. The Banks are authorized, when requested by Debtor, in Debtor's discretion, to honor and process checks or electronic fund transfers drawn on the Debtor's bank accounts to pay prepetition obligations authorized to be paid hereunder, whether such checks or other requests were submitted prior to, or after, the Petition Date, provided that sufficient funds are available in the applicable bank accounts to make such payments. The Banks may rely on the representations of Debtor with respect to whether any check or other transfer drawn or issued by Debtor prior to the Petition Date should be honored pursuant to this Order, and any such Bank shall not have any liability to any party for relying on such representations by Debtor, as provided for in this Order.
4. Nothing herein shall impair any right of Debtor to dispute or object to any taxes asserted as owing to the Taxing Authorities or those parties who ordinarily collect the Taxes and Fees as to amount, liability, classification, or otherwise.
5. Debtor is authorized to issue postpetition checks, or to effectuate postpetition fund transfer requests, in replacement of any checks or fund transfer requests that are

dishonored as a consequence of this Chapter 11 case with respect to prepetition amounts owed in connection with the Taxes and Fees.

6. Debtor is authorized and empowered to take all actions necessary to implement the relief granted in this Order.

7. The requirements set forth in Bankruptcy Rule 6004(a) are hereby waived, and pursuant to Bankruptcy Rule 6004(h), the terms and provisions of this Order shall be immediately effective and enforceable upon its entry.

8. Notwithstanding any provision in the Bankruptcy Rules to the contrary: (i) this Order shall be effective immediately and enforceable upon its entry; (ii) Debtor is not subject to any stay in the implementation, enforcement, or realization of the relief granted in this Order; and (iii) Debtor is authorized and empowered, and may in its discretion and without further delay, take any action necessary or appropriate to implement this Order.

9. This Court shall retain jurisdiction with respect to all matters arising from or related to the implementation or interpretation of this Order.

Dated this ____ day of _____, 2017.

UNITED STATES BANKRUPTCY JUDGE

EXHIBIT C

(Taxing Authorities)

VANITY SHOP OF GRAND FORKS, INC.								
Taxing Authorities As of March 1, 2017								
Taxing Authority	Address Line 1	Address Line 2	Address Line 3	City	State	Zip		
Federal	Internal Revenue Service	PO Box 37941		Hartford	CT	06176-7941		
Federal	Internal Revenue Service	PO Box 37941		Hartford	CT	06176-7941		
Federal	Internal Revenue Service	PO Box 37941		Hartford	CT	06176-7941		
Arkansas	Arkansas Department of Workforce Services	PO Box 8007		Little Rock	AR	72203-8007		
Colorado	Department of Labor & Employment	Unemployment Insurance Employer Services	PO Box 956	Denver	CO	80201-0956		
Idaho	Idaho Department of Labor	317 W. Main St		Boise	ID	83735		
Illinois	Illinois Department of Employment Security	IDES	PO Box 19300	Springfield	IL	62794-9300		
Indiana	Indiana Department of Workforce Development	10 N Senate Ave	RM SE003	Indianapolis	IN	46204-2277		
Iowa	Iowa Workforce Development Unemployment Insurance	1000 E Grand Avenue		Des Moines	IA	50319		
Kansas	Kansas Department of Labor	PO Box 400		Topeka	KS	66601-0400		
Kentucky	Education and Workforce Development Cabinet	275 East Main Street		Frankfort	KY	40601		
Michigan	Department of Licensing and Regulatory Affairs	Unemployment Insurance Agency	3024 W Grand Blvd	Detroit	MI	48202		
Minnesota	Department of Economic Security	Tax Accounting Section	390 N Robert St	St. Paul	MN	55101		
Missouri	Missouri Department of Labor	Division of Employment Security	421 East Dunklin Street	Jefferson City	MO	65104		
Montana	Montana Department of Labor & Industry	PO Box 6339		Helena	MT	59604		
Nebraska	Department of Labor	Unemployment Insurance	PO Box 94600	Lincoln	NE	68509-4600		
New York	NYS Employment Contributions and Taxes	PO Box 4119		Binghamton	NY	13902-4119		
North Carolina	Employment Security Commission of North Carolina	PO Box 25903		Raleigh	NC	27611-5903		
North Dakota	Job Service of North Dakota	PO Box 5507		Bismarck	ND	58506-5507		
Ohio	Ohio Department of Job and Family Services	PO Box 182413		Columbus	OH	43218-2413		
Oklahoma	Oklahoma Employment Security Commission	PO Box 52004		Oklahoma City	OK	73152-2004		
Pennsylvania	Pennsylvania Department of Labor & Industry	Office of UC Tax Services	651 Boas Street	Harrisburg	PA	17121-0750		
South Dakota	South Dakota Department of Labor & Regulation	Unemployment Insurance Division	PO Box 4730	Aberdeen	SD	57402-4730		
Tennessee	Tennessee Department of Labor and Workforce Development	220 French Landing Drive		Nashville	TN	37243		
Texas	Texas Workforce Commission			Austin	TX	78714-9037		
Utah	Utah Department of Workforce Services	Unemployment Insurance	PO Box 45233	Salt Lake City	UT	84145-0233		
Washington	Employment Security Department	PO Box 34729		Seattle	WA	98124-1729		
Wisconsin	Wisconsin Department of Workforce Development	Division of Unemployment Insurance	PO Box 7945	Madison	WI	53707		
West Virginia	West Virginia Unemployment Compensation Division	PO Box 106		Charleston	WV	25321		
Wyoming	State of Wyoming	Department of Workforce Services	PO Box 2760	Casper	WY	82602		
Arkansas	Arkansas Department of Finance & Administration	Ledbetter Building	1816 @ 7th St, Rm 1380	Little Rock	AR	72201		
Colorado	State of Colorado	Department of Revenue		Denver	CO	80261		
Idaho	Idaho State Tax Commission	PO Box 76		Boise	ID	83707		
Illinois	Illinois Department of Revenue	PO Box 19044		Springfield	IL	62794		
Indiana	Indiana Department of Revenue	PO Box 6108		Indianapolis	IN	46206		
Iowa	Iowa Department of Revenue	PO Box 10411		Des Moines	IA	50306		
Kansas	Division of Taxation	915 SW Harrison ST		Topeka	KS	66625		
Kentucky	Commonwealth of Kentucky	Department of Revenue		Frankfort	KY	40620		
Michigan	Michigan Department of Treasury	PO Box 30806		Lansing	MI	48909		
Minnesota	Minnesota Department of Revenue	600 North Rober St		St Paul	MN	55146		
Missouri	Missouri Department of Revenue	Taxation Division	PO Box 3300	Jefferson City	MO	65105		
Montana	Montana Department of Revenue	PO Box 5805		Helena	MT	59604		
Nebraska	Nebraska Department of Revenue	PO Box 98915		Lincoln	NE	68509		
New York	New York State Department of Taxation	PO Box 4119		Binghamton	NY	13902		
North Carolina	North Carolina Department of Revenue	PO Box 25000		Raleigh	NC	27640		
North Dakota	State Tax Commissioner	600 East Boulevard		Bismarck	ND	58505-0599		
Ohio	Ohio Department of Taxation	PO Box 182667		Columbus	OH	43218-2667		
Oklahoma	Oklahoma Tax Commission	2501 North Lincoln Boulevard		Oklahoma City	OK	73194		
Pennsylvania	Pennsylvania Department of Revenue	1 Revenue Place		Harrisburg	PA	17129-001		
Utah	Utah State Tax Commission	210 North 1950 West		Salt Lake City	UT	84134		
Wisconsin	Wisconsin Department of Revenue	PO Box 8966		Madison	WI	53708		
West Virginia	State of West Virginia	State Tax Dept	PO Box 1667	Charleston	WV	25326		
Mentor	City of Mentor	8500 Civic Center Boulevard		Mentor	OH	44060		
Bowling Green	City of Bowling Green	PO Box 1410		Bowling Green	KY	42102		
St. Clairsville	City of St. Clairsville	100 North Market St.	PO Box 537	St. Clairsville	OH	43950		
Allen	Allen County	1 E Main Street	Suite 102	Fort Wayne	IN	46802		
Monroe	Monroe County	100 W Kirkwood Ave	Rm 204	Bloomington	IN	47404		
Morgan	Morgan County	180 South Main St.		Martinsville	IN	46151		
Grant	Grant County	401 S Adams Street		Marion	IN	46953		
Delaware	Delaware County	100 W Main St		Muncie	IN	47305		
Warren	Warren County Schools	Occupational Tax Office	PO Bo 51530	Bowling Green	KY	42102		
Springdale	City of Springdale	11700 Springfield Pike		Springdale	OH	45246		

Ontario	City of Ontario	555 Stumbo Road		Ontario	OH	44906
Florence	PO Box 1357			Florence	KY	41022
Boone County	Boone County Fiscal Court	2950 Washington Street	PO Box 960	Burlington	KY	41005
Zanesville	City of Zanesville	401 Market Street	City Hall - Rm 118	Zanesville	OH	43701
Monroeville	Municipality of Monroeville	2700 Monroeville Blvd		Monroeville	PA	15146
Vigo	Vigo County	191 Oak St		Terre Haute	IN	47807
Fountain	Fountain County	301 4th St		Covington	IN	47932
Tippecanoe	Tippecanoe County	20 N 3rd Street		Lafayette	IN	47901
Flint	City of Flint	1101 S Saginaw St		Flint	MI	48502
Wayne	Wayne County	401 East Main		Richmond	IN	47374
Vigo	Vigo County	191 Oak St		Terre Haute	IN	47807
Johnson	Johnson County	86 W. Court St.		Franklin	IN	46131
Marion	Marion County	200 E. Washington St.	Suite 2222	Indianapolis	IN	46204
Benton	Benton County	706 E. 5th Street		Fowler	IN	47944
Carroll	Carroll County	114 E. Main Street Suite C	PO Box 175	Delphi	IN	46923
Clinton	Clinton County	220 Courthouse Square		Frankfort	IN	46041
Dubois	County of Dubois	One Courthouse Square		Jasper	IN	47546
Greene	Greene County	1 E Main St.		Bloomfield	IN	47424
Hendricks	Hendricks County	355 S Washington St	Mailbox 215	Danville	IN	46122
Howard	Howard County	220 N Main		Kokomo	IN	46901
Jasper	Jasper County	115 W Washington St		Rensselaer	IN	47978
Jay	Jay County	120 Court Street		Portland	IN	47371
Lawrence	City of Lawrence	9001 East 59th Street		Lawrence	IN	46216
Madison	City of Madison	101 W. Main St.		Madison	IN	47250
Owen	Owen County	60 S Main St	Rm 102B	Spencer	IN	47460
Randolph	Randolph County	100 South Main Street	Room # 103	Winchester	IN	47394
Lake	Lake County	2293 N. Main Street	Bldg A, 2nd Floor	Crown Point	IN	46307
Sullivan	Sullivan County	100 Courthouse Square	Room 201	Sullivan	IN	47882
White	White County	124 North Main Street	Suite A	Monticello	IN	47960
Whitley	Whitley County	220 W Van Buren St	Suite 208	Columbia City	IN	46725
Adams	Adams County	313 W. Jefferson Street		Decatur	IN	46733
Penn Hills TWP	The Municipality of Penn Hills	1224S Frankstown Road		Penn Hills	PA	15235
McKeesport City	City of McKeesport	500 Fifth Avenue		McKeesport	PA	15132
Pulaski Twp	Berkheimer	PO Box 25156		Lehigh Valley	PA	18002
Springhill TWP	Springhill Township	268 Windy Gap Road		Aleppo	PA	15310
PSD-CD Springhill	Fayette Tax Collection District, Southwest Regional Tax Bureau	One Centennial Way		Scottdale	PA	18013
PSD-SC Pulaski	Lawrence Tax Collection District, Berkheimer Tax Administrator	50 North Seventh Street		Bangor	PA	18013
PSD DS Monroeville	Municipality of Monroeville	2700 Monroeville Blvd		Monroeville	PA	15146
Noble	Noble County	101 N Orange St.		Albion	IN	46701
Ohio School District	Ohio Department of Taxation	PO Box 182401		Columbus	OH	43218-2401
	Ohio Department of Taxation	PO Box 182401		Columbus	OH	43218-2401
	Ohio Department of Taxation	PO Box 182401		Columbus	OH	43218-2401
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	Ohio Department of Taxation	PO Box 182401		Columbus	OH	43218-2401
	Ohio Department of Taxation	PO Box 182401	</			

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TX ASSESSOR-COLLECTOR	PO BOX 6527		TEXARKANA	TX	75505
MARCO, INC.	PO BOX 660831		DALLAS	TX	75266
MARCO, INC.	PO BOX 660831		DALLAS	TX	75266
MARCO, INC.	PO BOX 660831		DALLAS	TX	75266
MARCO, INC.	PO BOX 660831		DALLAS	TX	75266
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MARCO, INC.	PO BOX 660831		DALLAS	TX	75266
MARCO, INC.	PO BOX 660831		DALLAS	TX	75266
SALT LAKE COUNTY ASSESSOR	PO BOX 410470		SALT LAKE CITY	UT	84141
WEBER COUNTY ASSESSOR	2380 WASHINGTON BLVD	STE 380	OGDEN	UT	84401
SALT LAKE COUNTY ASSESSOR	PO BOX 410470		SALT LAKE CITY	UT	84141
CACHE COUNTY ASSESSOR	179 NORTH MAIN	SUITE 205	LOGAN	UT	84321
DAVIS COUNTY ASSESSOR	PO BOX 618		FARMINGTON	UT	84025
BENTON COUNTY TREASURER	5600 W CANAL DR, STE A		KENNEWICK	WA	99336
WHATCOM COUNTY TREASURER	PO BOX 34873		SEATTLE	WA	98124
EAU CLAIRE COUNTY	TREASURER	721 OXFORD AVE	EAU CLAIRE	WI	54703
LA CROSSE CITY TREASURER	CITY OF LA CROSSE	400 LA CROSSE ST	LA CROSSE	WI	54601
BROWN COUNTY TREASURER	305 E WALNUT ST	PO BOX 23600	GREEN BAY	WI	54305
RACINE, CITY OF	TAX PAYMENTS	PO BOX 88661	MILWAUKEE	WI	53288
BROOKFIELD, CITY OF	UTILITIES	2000 N CALHOUN RD	BROOKFIELD	WI	53005
FOND DU LAC	CITY TREASURER	PO BOX 150	FOND DU LAC	WI	54936
ROCK COUNTY TREASURER	ROCK COUNTY COURTHOUSE	PO BOX 1508	JANESVILLE	WI	53547
GRAND CHUTE, TOWN OF	TOWN TREASURER	1900 W GRAND CHUTE BLVD	GRAND CHUTE	WI	54913
VILLAGE OF GREENDALE	WATER/SEWER	PO BOX 257	GREENDALE	WI	53129
WAUSAU, CITY OF	TREASURER	PO BOX 3051	MILWAUKEE	WI	53201
MADISON, CITY OF	CITY TREASURER	P.O. BOX 2999	MADISON	WI	53701
WOOD COUNTY SHERIFF	ATTN: TREASURER OFFICE	PO BOX 1985	PARKERSBURG	WV	26102
MONONGALIA COUNTY	SHERIFF OF☐	243 HIGH ST, RM 26 TAX	MORGANTOWN	WV	26505
NATRONA COUNTY TREASURER	PO BOX 2290		CASPER	WY	82602
SCOTT SHIPMAN, ASSESSOR	201 N SECOND ST	RM 141	ST CHARLES	MO	63301
LARAMIE COUNTY ASSESSOR	PO BOX 307		CHEYENNE	WY	82003
CITY OF BROOKFIELD ASSESSOR	2000 N CALHOUN RD		BROOKFIELD	WI	53005
GREGG APPRAISAL DISTRICT	4367 W LOOP 281		LONGVIEW	TX	75604
BOONE COUNTY	TOM SCHAUWECKER, ASSESSOR	801 E WALNUT ST RM 143	COLUMBIA	MO	65201
GUILFORD COUNTY ASSESSOR	PO BOX 3138		GREENSBORO	NC	27402
DALLAS COUNTY TAX OFFICE	PO BOX 139066		DALLAS	TX	75313
ALABAMA DEPARTMENT OF REVENUE	SALES AND USE TAX DIVISION	PO BOX 327710	MONTGOMERY	AL	36132-7710
STATE OF ARKANSAS	SALES AND USE TAX SECTION	PO BOX 3566	LITTLE ROCK	AR	72203-3566
COLORADO DEPARTMENT OF REVENUE	TAXATION DIVISION		DENVER	CO	80261-0013
GRAND JUNCTION, CITY OF	CUSTOMER SERVICE DIVISION-SALES TAX	PO BOX 1809	GRAND JUNCTION	CO	81502-1809
GREELEY, CITY OF-SLS TAX	PO BOX 1648		GREELEY	CO	80632
IOWA DEPARTMENT OF REVENUE	PO BOX 10457		DES MOINES	IA	50306
PUEBLO, CITY OF	PO BOX 1427		PUEBLO	CO	81002
IDAHO STATE TAX COMMISSION	PO BOX 36		BOISE	ID	83722-0410
ILLINOIS DEPARTMENT OF REVENUE	RETAILER'S OCCUPATION TAX		SPRINGFIELD	IL	62796-001
INDIANA DEPARTMENT OF REVENUE	CONSOLIDATED SALES TAX	100 N SENATE AVENUE	INDIANAPOLIS	IN	46204-2253
KANSAS DEPARTMENT OF REVENUE	DIVISION OF TAXATION	915 SW HARRISON ST	TOPEKA	KS	66612
KENTUCKY DEPARTMENT OF REVENUE	501 HIGH STREET		FRANKFORT	KY	40601
MICHIGAN DEPARTMENT OF TREASURY	PO BOX 30324		LANSING	MI	48909-7824
MINNESOTA DEPARTMENT OF REVENUE	SALES & USE TAX DIVISION	MAIL STATION 6330	ST PAUL	MN	55146-6330
NC DEPARTMENT OF REVENUE	SALES & USE TAX DIVISION	PO BOX 25000	RALEIGH	NC	27640-0001
OFFICE OF THE STATE TAX COMMISSIONER	600 E BOULEVARD AVENUE, DEPT 127		BISMARCK	ND	58505-0599
MISSOURI DEPARTMENT OF REVENUE	TAXATION DIVISION	PO BOX 840	JEFFERSON CITY	MO	65105-0840
NEBRASKA DEPARTMENT OF REVENUE	PO BOX 98923		LINCOLN	NE	68509-8923
NEW YORK STATE SALES TAX	NY DEPARTMENT OF TAXATION AND FINANCE	W A HARRIMAN CAMPUS	ALBANY	NY	12227
OHIO DEPARTMENT OF TAXATION	PO BOX 530		COLUMBUS	OH	43216-0530
OKLAHOMA TAX COMMISSION	2501 N LINCOLN BLVD		OKLAHOMA CITY	OK	73194
PENNSYLVANIA DEPARTMENT OF REVENUE	PO BOX 280905		HARRISBURG	PA	17128-0905

SOUTH DAKOTA DEPARTMENT OF REVENUE	445 E CAPITAL AVENUE		PIERRE	SD	57501-3185
TENNESSEE DEPARTMENT OF REVENUE	ANDREW JACKSON STATE OFFICE BUILDING		NASHVILLE	TN	37242
COMPTROLLER OF PUBLIC ACCOUNTS	PO BOX 149355		AUSTIN	TX	78714-9355
UTAH STATE TAX COMMISSION	210 N 1950 W		SALT LAKE CITY	UT	84134
STATE OF WASHINGTON	DEPARTMENT OF REVENUE	PO BOX 47464	OLYMPIA	WA	98504-7464
WISCONSIN DEPARTMENT OF REVENUE	PO BOX 98949		MADISON	WI	53708-8949
WEST VIRGINIA DEPARTMENT OF REVENUE	THE REVENUE CENTER	1001 LEE ST E	CHARLESTON	WV	25301-1725
WYOMING DEPARTMENT OF REVENUE	122 W 25TH ST, 2W		CHEYENNE	WY	82002-0110
ARIZONA DEPARTMENT OF REVENUE	ATTN: TRANSACTION PRIVILEGE & USE TAX	PO BOX 29010	PHOENIX	AZ	85038-9010
STATE OF CONNECTICUT	DEPARTMENT OF REVENUE	450 COLUMBUS BOULEVARD, SUITE 1	HARTFORD	CT	06103-1837
FLORIDA DEPARTMENT OF REVENUE	5050 W TENNESSEE STREET		TALLAHASSEE	FL	32399-0120
COMPTROLLER OF MARYLAND	REVENUE ADMINISTRATION DIVISION	PO BOX 17405	BALTIMORE	MD	21297-1405
MASSACHUSETTS DEPARTMENT OF REVENUE	PO BOX 419257		BOSTON	MA	02241-9257
STATE OF NEVADA	SALES/USE	PO BOX 7165	SAN FRANCISCO	CA	94120-7165
VIRGINIA DEPARTMENT OF TAXATION	OUT-OF-STATE DEALER'S USE TAX	PO BOX 26627	RICHMOND	VA	23261-6627
ARIZONA CORPORATION COMMISSION	CORPORATIONS DIVISION	1300 WEST WASHINGTON	PHOENIX	AZ	85007-2929
COLORADO DEPARTMENT OF STATE	BUSINESS & LICENSING	1700 BROADWAY, SUITE 200	DENVER	CO	80290
IOWA SECRETARY OF STATE	321 EAST 12TH ST		DES MOINES	IA	50319
JESSE WHITE SECRETARY OF STATE	DEPARTMENT OF BUSINESS SERVICES	501 S 2ND STREET	SPRINGFIELD	IL	62756-5510
OFFICE OF THE INDIANA SECRETARY OF STATE	302 W WASHINGTON ST	ROOM E-018	INDIANAPOLIS	IN	46204
KANSAS OFFICE OF THE SECRETARY OF STATE	120 SW 10TH AVE		TOPEKA	KS	66612-1594
ALISON LUNDERGAN GRIMES	SECRETARY OF STATE	PO BOX 1150	FRANKFORT	KY	40602-1150
CORPORATIONS DIVISION	PO BOX 30702		LANSING	MI	48909
MINNESOTA SECRETARY OF STATE - BUSINESS SERVICES	RETIREMENT SYSTEMS OF MINNESOTA BUILDING	60 EMPIRE DRIVE, SUITE 100	ST PAUL	MN	55103
SECRETARY OF STATE	PO BOX 1366		JEFFERSON CITY	MO	65102
MONTANA SECRETARY OF STATE	PO BOX 202801		HELENA	MT	59620
NC SECRETARY OF STATE	PO BOX 29622		RALEIGH	NC	27626
SECRETARY OF STATE	STATE OF NORTH DAKOTA	PO BOX 5513	BISMARCK	ND	58506-5513
STATE OF NEBRASKA	STATE CAPITOL, SUITE 301	PO BOX 94608	LINCOLN	NE	68509-4608
SECRETARY OF STATE	CORPORATIONS BUREAU	325 DON GASPAR, SUITE 300	SANTA FE	NM	87501
SECRETARY OF STATE	202 NORTH CARSON STREET		CARSON CITY	NV	89701-4201
NYS DIVISION OF CORPORATIONS	STATE RECORDS & UNIFORM COMMERICAL CODE	ONE COMMERCE PLAZA, 99 WASHINGTON AVE	ALBANY	NY	12231-001
SECRETARY OF STATE	CAPITOL BUILDING	500 EAST CAPITOL AVENUE	PIERRE	SD	57501
STATE OF TENNESSEE	DIVISION OF BUSINESS SERVICES	WILLIAM R SNODGRASS TOWER	NASHVILLE	TN	37243-1102
STATE OF UTAH	DEPARTMENT OF COMMERCE	PO BOX 146705	SALT LAKE CITY	UT	84114-6705
STATE OF WASHINGTON	BUSINESS LICENSING SERVICE	PO BOX 47475	OLYMPIA	WA	98504-7475
STATE OF WISCONSIN	DIVISION OF CORPORATE & CONSUMER SERVICES	PO BOX 7846	MADISON	WI	53707-7846
SECRETARY OF STATE	BLDG 1, SUITE 157-K	1900 KANAWHA BLVD EAST	CHARLESTON	WV	25305-0770
WYOMING SECRETARY OF STATE	200 WEST 24TH STREET		CHEYENNE	WY	82002-0020
NEBRASKA DEPARTMENT OF REVENUE	PO BOX 94818		LINCOLN	NE	68509-4818
NEBRASKA DEPARTMENT OF REVENUE	PO BOX 94818		LINCOLN	NE	68509-4818
NEBRASKA DEPARTMENT OF REVENUE	PO BOX 94818		LINCOLN	NE	68509-4818
NEBRASKA DEPARTMENT OF REVENUE	PO BOX 94818		LINCOLN	NE	68509-4818
NEBRASKA DEPARTMENT OF REVENUE	PO BOX 94818		LINCOLN	NE	68509-4818
NEBRASKA DEPARTMENT OF REVENUE	PO BOX 94818		LINCOLN	NE	68509-4818
STATE OF WASHINGTON	BUSINESS LICENSING SERVICE	PO BOX 47475	OLYMPIA	WA	98504-7475
BILLINGS, CITY OF	DEPT OF FINANCE	PO BOX 1178	BILLINGS	MT	000059103
BOZEMAN, CITY OF	121 N ROUSE AVE	PO BOX 1230	BOZEMAN	MT	000059771
GREAT FALLS, CITY OF	P.O. BOX 5021		GREAT FALLS	MT	000059403
FOND DU LAC	CITY TREASURER	PO BOX 150	FOND DU LAC	WI	000054936
VILLAGE OF GREENDALE	WATER/SEWER	PO BOX 257	GREENDALE	WI	000053129
INDEPENDENCE, CITY OF	LICENSE DIVISION	P.O. BOX 1019	INDEPENDENCE	MO	000064051
SCOTTSBLUFF, CITY OF	2525 CIRCLE DR		SCOTTSBLUFF	NE	000069361
CITY OF CHUBBUCK	P.O. BOX 5604	5160 YELLOWSTONE AVENUE	CHUBBUCK	ID	000083202
OGDEN CITY CORPORATION	COMMUNITY DEVELOP. DEPT	2549 WASHINGTON BLVD #240	OGDEN	UT	000084401
CLARKSVILLE, CITY OF	DEPT OF FINANCE & REVENUE	PO BOX 928	CLARKSVILLE	TN	000037041
SAGINAW CHARTER TOWNSHIP	WATER DEPARTMENT	PO BOX 6400	SAGINAW	MI	000048608
MURRAY CITY	BUSINESS LICENSING	4646 S 500 W	MURRAY	UT	000084123
CITY OF LOGAN V88	BUSINESS LICENSING	290 NORTH 100 WEST	LOGAN	UT	000084321
LAYTON COUNTY BUSINESS	LICENSING	437 N WASATCH DR	LAYTON	UT	000084041
LA CROSSE CITY TREASURER	CITY OF LA CROSSE	400 LA CROSSE ST	LA CROSSE	WI	000054601
ASHWAUBENON, VILLAGE OF	2155 HOLMGREN WAY		ASHWAUBENON	WI	000054304
SANDY CITY	BUSINESS LICENSE-STE #210	10000 CENTENNIAL PARKWAY	SANDY	UT	000084070
MISSOULA CITY FINANCE	BUSINESS LICENSING	435 RYMAN ST	MISSOULA	MT	000059802
MISSOULA, CITY OF	BUSINESS LICENSING	435 RYMAN STREET	MISSOULA	MT	000059802
FAIRVIEW HEIGHTS, CITY OF	CITY CLERK'S OFFICE	10025 BUNKUM ROAD	FAIRVIEW HEIGHTS	IL	000062208
FLORENCE, CITY OF	PO BOX 1357		FLORENCE	KY	000041022
ASHLAND, CITY OF	DEPT OF FINAN/OCC LICENSE	PO BOX 1839	ASHLAND	KY	000041105
PUEBLO, CITY OF	SALES TAX DIVISION	P.O. BOX 1427	PUEBLO	CO	000081002

MUNICIPALITY OF VIENNA, CITY OF	MONROEVILLE	2700 MONROEVILLE BLVD	MONROEVILLE	PA	000015146
CITY OF WESTOVER	OFFICE OF THE TREASURER	P.O. BOX 5097	VIENNA	WV	000026105
TOWN OF HENRIETTA	500 DUPONT ROAD		WESTOVER	WV	000026501
CHARTER TOWNSHIP	BUILDING/FIRE PREVENTION	475 CALKINS ROAD	HENRIETTA	NY	000014467
SPRINGFIELD, CITY OF	OF PORTAGE TREASURER	47240 GREEN ACRES ROAD	HOUGHTON	MI	000049931
COLUMBIA, CITY OF	DEPT OF FINANCE/LICENSE	PO BOX 8368	SPRINGFIELD	MO	000065801
CITY OF ST. JOSEPH	BUSINESS LICENSE DIVISION	PO BOX 6015	COLUMBIA	MO	000065205
CITY OF ST. PETERS	1100 FREDERICK AVENUE		ST JOSEPH	MO	000064501
JOPLIN, CITY OF	BUSINESS LICENSING	PO BOX 9	SAINT PETERS	MO	000063376
CHARTER TOWNSHIP OF FLINT	602 SOUTH MAIN ST		JOPLIN	MO	000064801
CITY OF ST PETERS, MISSOURI	LISA ANDERSON, TREASURER	1490 S DYE ROAD	FLINT	MI	000048532
STATE OF WASHINGTON	PO BOX 9	ONE ST PETERS CENTRE BLVD	ST PETERS	MO	63376
STATE OF WASHINGTON	BUSINESS LICENSING SERVICE	PO BOX 47475	OLYMPIA	WA	98504-7475
STATE OF WASHINGTON	BUSINESS LICENSING SERVICE	PO BOX 47475	OLYMPIA	WA	98504-7475
STATE OF WASHINGTON	BUSINESS LICENSING SERVICE	PO BOX 47475	OLYMPIA	WA	98504-7475
NEVADA DEPT OF TAXATION	1550 COLLEGE PARKWAY	SUITE 115	OLYMPIA	WA	98504-7475
MUNICIPALITY OF MANHATTAN, CITY OF	MONROEVILLE	2700 MONROEVILLE BLVD	CARSON CITY	NV	000089706
ARKANSAS SECRETARY OF STATE	COMMUNITY DEVELOPMENT	1101 POYNTZ	MONROEVILLE	PA	000015146
CORPORATION INCOME TAX	BUSINESS & COMMERCIAL SERVICES DIVISION	1401 WEST CAPITOL AVENUE	MANHATTAN	KS	000066502
COLORADO DEPARTMENT OF REVENUE	PO BOX 919		LITTLE ROCK	AR	72201-2937
CORPORATION TAX RETURN PROCESSING			LITTLE ROCK	AR	72203-0919
IDAHO STATE TAX	IOWA DEPARTMENT OF REVENUE	PO BOX 10468	DENVER	CO	80261-0006
ILLINOIS DEPARTMENT OF REVENUE	COMMISSION	PO BOX 83784	DES MOINES	IA	50306-0468
INDIANA DEPARTMENT OF REVENUE	PO BOX 19008		BOISE	ID	000083707
CORPORATE INCOME TAX	PO BOX 7231		SPRINGFIELD	IL	62794-9008
BOWLING GREEN, CITY OF	KANSAS	915 SW HARRISON ST	INDIANAPOLIS	IN	46207-7231
KENTUCKY STATE TREASURER	BOWLING GREEN, CITY OF	PO BOX 1410	TOPEKA	KS	66612-1588
OCCUPATIONAL TAX ADMIN.	KENTUCKY DEPT OF REVENUE		BOWLING GREEN	KY	000042102
MICHIGAN DEPT OF TREASURY	PO BOX 10008		FRANKFORT	KY	000040620
CITY OF FLINT INCOME TAX DIVISION	PO BOX 30803		OWENSBORO	KY	000042302
CITY OF SAGINAW INCOME TAX DIVISION	PO BOX 529		LANSING	MI	48909
MINNESOTA DEPARTMENT OF REVENUE	1315 S WASHINGTON AVE		EATON RAPIDS	MI	48827-0529
MISSOURI DEPT OF REVENUE	TAX OPERATIONS DIVISION	MAIL STATION 4110	SAGINAW	MI	48601
MONTANA DEPT OF REVENUE	DIVISION OF TAXATION	PO BOX 3390	ST PAUL	MN	55146-4110
NC DEPT OF REVENUE	DEPT 6339		JEFFERSON CITY	MO	000065105
WARREN COUNTY SCHOOLS	PO BOX 25000		HELENA	MT	000059604
OFFICE OF THE STATE TAX COMMISSIONER	OCCUPATIONAL NET PROFIT	PO BOX 890944	RALEIGH	NC	000027640
NEBRASKA DEPARTMENT OF REVENUE	600 E BOULEVARD AVE.	DEPT 127	CHARLOTTE	NC	000028289
NEW MEXICO TAXATION & REV	PO BOX 94818		BISMARCK	ND	58505-0599
NEW YORK STATE CORPORATION TAX	TAXATION & REVENUE DEPT	PO BOX 25127	LINCOLN	NE	68509-4818
NYS DEPT OF TAXATION &	PO BOX 4136		SANTA FE	NM	000087504
CITY OF DAYTON	FINANCE CORP-V	PO BOX 15163	BINGHAMTON	NY	13902-4136
ONTARIO, CITY OF	PO BOX 643700		ALBANY	NY	000012212
SPRINGDALE, CITY OF	INCOME TAX DEPT	PO BOX 166	CINCINNATI	OH	000045264
ZANESVILLE, CITY OF	SPRINGDALE CITY INCOMETAX	11700 SPRINGFIELD PIKE	ONTARIO	OH	000044862
OKLAHOMA TAX COMMISSION	DIVISION OF INCOME TAX	401 MARKET STREET	SPRINGDALE	OH	000045246
PA DEPT OF REVENUE	BUSINESS TAX COMMISSION	PO BOX 26800	ZANESVILLE	OH	000043701
PA DEPARTMENT OF REVENUE	PO BOX 280404		OKLAHOMA CITY	OK	000073126
STATE OF TENNESSEE	BUREAU OF CORPORATION TAXES-327 WALNUT ST FL 3	PO BOX 280422	HARRISBURG	PA	000017128
TEXAS COMPTROLLER OF PUBLIC ACCOUNTS	DEPARTMENT OF REVENUE	ANDREW JACKSON STATE OFFICE BUILDING	HARRISBURG	PA	17128-2005
UTAH STATE TAX COMMISSION	PO BOX 49348		NASHVILLE	TN	37242
WISCONSIN DEPARTMENT OF REVENUE	210 N 1950 W		AUSTIN	TX	78714
WV STATE TAX DEPT.	PO BOX 8908		SALT LAKE CITY	UT	000084134
TENNESSEE DEPT OF REVENUE	PO BOX 3852		MADISON	WI	53708-8908
TENNESSEE DEPT OF REVENUE	ANDREW JACKSON ST OFFICE	500 DEADERICK STREET	CHARLESTON	WV	000025338
TENNESSEE DEPT OF REVENUE	ANDREW JACKSON ST OFFICE	500 DEADERICK STREET	NASHVILLE	TN	000037242
TENNESSEE DEPT OF REVENUE	ANDREW JACKSON ST OFFICE	500 DEADERICK STREET	NASHVILLE	TN	000037242
TENNESSEE DEPT OF REVENUE	ANDREW JACKSON ST OFFICE	500 DEADERICK STREET	NASHVILLE	TN	000037242
TENNESSEE DEPT OF REVENUE	ANDREW JACKSON ST OFFICE	500 DEADERICK STREET	NASHVILLE	TN	000037242
TENNESSEE DEPT OF REVENUE	ANDREW JACKSON ST OFFICE	500 DEADERICK STREET	NASHVILLE	TN	000037242
UTAH DEPARTMENT OF	AGRICULTURE & FOOD	PO BOX 146500	NASHVILLE	TN	000037242
BOONE COUNTY COLLECTOR	BRIAN MCCOLLUM	801 EAST WALNUT RM 118	SALT LAKE CITY	UT	000084114
BUCHANAN COUNTY	PEGGY CAMPBELL, COLLECTOR	411 JULES ST SUITE 123	COLUMBIA	MO	000065201
COLLECTOR OF REVENUE	LEAH BETTS	940 N BOONVILLE AVE	ST JOSEPH	MO	000064501
JASPER COUNTY COLLECTOR	STEPHEN H HOLT	PO BOX 421	SPRINGFIELD	MO	000065802
CITY OF WESTOVER	500 DUPONT ROAD		CARTHAGE	MO	000064836
VIENNA, CITY OF	OFFICE OF THE TREASURER	P.O. BOX 5097	WESTOVER	WV	000026501
STATE OF WASHINGTON	DEPARTMENT OF REVENUE	PO BOX 47464	VIENNA	WV	000026105
STATE OF WASHINGTON	DEPARTMENT OF REVENUE	PO BOX 47464	OLYMPIA	WA	98504-7464
			OLYMPIA	WA	98504-7464

STATE OF WASHINGTON	DEPARTMENT OF REVENUE	PO BOX 47464	OLYMPIA	WA	98504-7464
STATE OF WASHINGTON	DEPARTMENT OF REVENUE	PO BOX 47464	OLYMPIA	WA	98504-7464
STATE OF WASHINGTON	DEPARTMENT OF REVENUE	PO BOX 47464	OLYMPIA	WA	98504-7464
SCOTTSDLUFF, CITY OF	2525 CIRCLE DR		SCOTTSDLUFF	NE	000069361
OHIO DEPARTMENT OF TAXATION	PO BOX 530		COLUMBUS	OH	43216-0530
OHIO DEPARTMENT OF TAXATION	PO BOX 530		COLUMBUS	OH	43216-0530
OHIO DEPARTMENT OF TAXATION	PO BOX 530		COLUMBUS	OH	43216-0530
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OHIO DEPARTMENT OF TAXATION	PO BOX 530		COLUMBUS	OH	43216-0530
ALLEN COUNTY AUDITOR	PO BOX 1243		LIMA	OH	45802
MAHONING COUNTY	120 MARKET ST		YOUNGSTOWN	OH	44503
OHIO DEPARTMENT OF TAXATION	PO BOX 530		COLUMBUS	OH	43216-0530
OHIO DEPARTMENT OF TAXATION	PO BOX 530		COLUMBUS	OH	43216-0530
CITY OF GARLAND	ALARM ENFORCEMENT CLERK	1891 FOREST LANE	GARLAND	TX	000075042
CTPROCPLY	LOCKBOX PAYMENTS ONLY	39922 TREASURY CENTER	CHICAGO	IL	000060694
INCRP	PO BOX 94438		LAS VEGAS	NV	000089193
CITY OF MADISON	PO BOX 20		MADISON	WI	000053701